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**From:**

**Sent:** Thursday, May 27, 2010 9:18:31 AM

**To:**

**Cc:**

**Subject:** RE: TEFRA statute of limitations issue

You are correct that only the general partner could be the TMP and was in fact the TMP under section 6231(a)(7).

You are correct that the Form 872-P should be signed by the corporate general partner through an officer acting on its behalf.

[REDACTED]